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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/085,779	02/28/2002	Binh T. Nguyen	29757/P-686	2052

4743 7590 06/07/2004

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EXAMINER

SAGER, MARK ALAN

ART UNIT	PAPER NUMBER
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3714

DATE MAILED: 06/07/2004

Please find below and/or attached an Office communication concerning this application or proceeding.

Office Action Summary

Application No.

10/085,779

Applicant(s)

NGUYEN ET AL.

Examiner

M. A. Sager

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-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If the period for reply specified above is less than thirty (30) days, a reply within the statutory minimum of thirty (30) days will be considered timely.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) ☒ Responsive to communication(s) filed on 6-3-02, 2-24-03, 2-17-04.
- 2a) ☐ This action is **FINAL**. 2b) ☒ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) ☒ Claim(s) 1-57 is/are pending in the application.
- 4a) Of the above claim(s) _____ is/are withdrawn from consideration.
- 5) ☐ Claim(s) _____ is/are allowed.
- 6) ☒ Claim(s) 1-57 is/are rejected.
- 7) ☐ Claim(s) _____ is/are objected to.
- 8) ☐ Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on _____ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some * c) ☐ None of:
- ☐ Certified copies of the priority documents have been received.
 - ☐ Certified copies of the priority documents have been received in Application No. _____.
 - ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

* See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

- 1) ☒ Notice of References Cited (PTO-892)
- 2) ☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)
- 3) ☒ Information Disclosure Statement(s) (PTO-1449 or PTO/SB/08)
Paper No(s)/Mail Date 2-4.
- 4) ☐ Interview Summary (PTO-413)
Paper No(s)/Mail Date. _____.
- 5) ☐ Notice of Informal Patent Application (PTO-152)
- 6) ☐ Other: _____.

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Claim Objections

1. Claim objected to because of the following informalities: redundant language 'retrieving an electronic form selected according to a location of a gaming apparatus... outcome', or similar. Appropriate correction is required.

Claim Rejections - 35 USC § 103

2. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

3. The factual inquiries set forth in *Graham v. John Deere Co.*, 383 U.S. 1, 148 USPQ 459 (1966), that are applied for establishing a background for determining obviousness under 35 U.S.C. 103(a) are summarized as follows:

1. Determining the scope and contents of the prior art.
2. Ascertaining the differences between the prior art and the claims at issue.
3. Resolving the level of ordinary skill in the pertinent art.
4. Considering objective evidence present in the application indicating obviousness or nonobviousness.

4. Claim 1-4, 8-11, 22-25, 29-35, 39-50, 54-57 is rejected under 35 U.S.C. 103(a) as being unpatentable over Bell (5505461) in view of Khan (WO 01/08070). Bell discloses a method or apparatus for meeting IRS reporting requirements related to gambling on a electronic gaming machine (abstract, 3:26-56, 3:61-4:63, 5:14-51, fig. 1-4) teaching claimed steps/features but it is not clear whether retrieval of electronic form is 'according to a location of a gaming apparatus'. It is axiomatic that IRS reporting of gambling income/losses is contingent in part upon gambling within US or its territories, thus by definition is based upon location of gambling (for instance

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upon a gaming apparatus) being within such jurisdiction and manual compilation of IRS reporting of gambling gain/loss inherently by definition includes such consideration as to location of gambling such as on gaming machine. Also, automated or semi-automated electronic form compilation is known and further, electronic tax form compilation according to a location is known. Khan discloses a system (abstract, 6:14-20, 6:29-7:2, 7:28-8:4, 16:7-26, 24:29-25:10, 26:28-27:22, 45:23-46:22) for automated compiling of tax form and transmittal according to a location of jurisdiction such as federal, state or local tax codes. Khan is analogous prior art reference at least due to it either being in the field of applicant's endeavor [in this instance, accounting/tax form submission, class 705, subclass 30-31] or, if not, then be reasonably pertinent to the particular problem with which the applicant was concerned [automated completion of tax forms based upon location]. As such, Khan is deemed analogous prior art of the claimed invention. See *In re Oetiker*, 977 F.2d 1443, 24 USPQ2d 1443 (Fed. Cir. 1992). Therefore, it would have been obvious to an artisan at a time prior to the invention to add retrieving an electronic form 'according to a location of a gaming apparatus' as known for US IRS reporting requirements and suggested by Khan to Bell's method or apparatus so as to apply appropriate tax code based upon jurisdiction requirements.

5. Claim 5-7, 12-21, 26-28, 36-38, 51-53 is rejected under 35 U.S.C. 103(a) as being unpatentable over Bell (5505461) in view of Khan (WO 01/08070) as applied to claims above, and further in view of 'Using the Internet to File Your Taxes' by C. A. Holt and reference to Kiplinger Tax Cut. Bell in view of Khan discloses a method or apparatus for meeting IRS reporting requirements related to gambling on a electronic gaming machine teaching/suggesting claimed steps/features (supra) except certification and electronic signature, as particularly

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claimed. However, electronic filing was well know prior to claimed invention and such filing was electronically certified at least by a electronic signature process. It is axiomatic that filing (manual and automatic/semiautomatic via e-filing) of a citizen's tax return to agency such as IRS includes a certification process as done by the parties' signature or electronic signature, as applicable, at end of return where the party submitting a particular tax report certifies their return as accurate to the best of their knowledge and their identity via signature of tax return. Using the Internet to File Your Taxes by Holt discusses e-filing used by tax software such as Kiplinger Tax Cut including an electronic signature process for verification of tax payer identification. Kiplinger Tax Cut discloses a IRS tax reporting system for automated/semi-automated compiling of annual tax reporting to IRS including income from gambling gain/loss (as incorporated from IRS publication 825) that includes a user certification of completed tax reporting for electronic filing (e-filing) done by a electronic signature process such that a user certifies the entries are complete and accurate to the best of their knowledge based upon their electronic signature. The electronic signature may be a transcribed signature on a touch pad or done electronically with PIN and verifiable data which provides a 'electronic signature' as consistent with such definition within the security arts. Therefore, it would have been obvious to an artisan at a time prior to the invention to add certification and electronic signature as claimed, as known and taught/suggested by Holt and Kiplinger Tax Cut to Bell's method and apparatus in view of Khan for user's to verify accuracy of entry at least based upon their electronic signature and certification of tax reporting is required by law.

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Conclusion

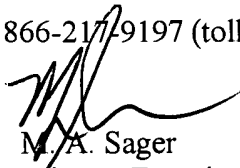
6. The prior art made of record and not relied upon is considered pertinent to applicant's disclosure. Bradford discloses electronic filing process for tax reporting of gambling gain with authentication process using biometric data of user at gaming machine that is equally relevant to claimed invention as Bell and may have similarly been used to hold claims unpatentable. IRS publication 525 (which is included within Kiplinger Tax Cut) defines reportable Taxable and Non-taxable income including gambling gain. CasinoGaming.com reports in brief the basics of gambling tax laws in 'The Tax Man Cometh' article that gambling winnings are taxed by both federal and by many states, including compensation packages, 'comps'.

Any inquiry concerning this communication or earlier communications from the examiner should be directed to M. A. Sager whose telephone number is 703-308-0785. The examiner can normally be reached on T-F, 0700-1700 hours.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Ms. Jessica Harrison (acting supervisor) can be reached on 703-308-2217. The fax phone number for the organization where this application or proceeding is assigned is 703-872-9306.

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Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free).



M. A. Sager
Primary Examiner
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MAS